

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

November 29, 1954

Alcohol and Tobacco Tax Division
Industry Circular No. 54-22

Preliminary Draft of Proposed Regulations
(26 CFR Part 270)
Cigars and Cigarettes --
Manufacturers, Importers, and Dealers

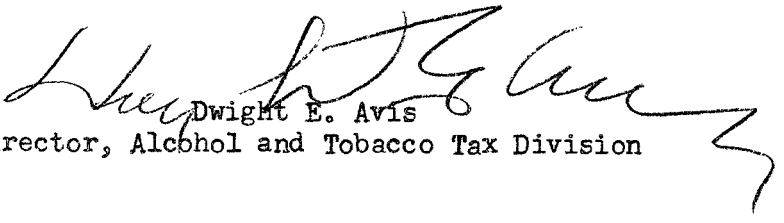
Manufacturers and importers of
cigars and cigarettes;

1. The purpose of this industry circular is to place before you a copy of the preliminary draft of proposed regulations to implement certain provisions of the Internal Revenue Code of 1954.

2. Attached hereto, for your consideration, is a preliminary draft of proposed Title 26, Code of Federal Regulations, Part 270, relating to the manufacture, importation, removal, and sale of cigars and cigarettes.

3. We invite your criticism and comment with regard to the provisions in such proposed regulations.

4. Correspondence in regard to this industry circular should refer to the number thereof and to the symbols O:AT:TP.


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division

Attachment

IRS-5248